



State of Washington  
Department of Revenue

# Excise Tax Advisory

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Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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## SPRAY MATERIALS USED IN PRODUCING TIMBER AND THE AGRICULTURAL EXEMPTION

Issued July 29, 1966

Do spray materials used for weed and pest control of timber areas qualify for the exemption from Sales Tax for materials used in the production of agricultural products for sale?

The taxpayer, a timber company, used various spray materials to control weeds and pests in its stands of timber. The taxpayer asserted that it was engaged in tree farming, that its tree farming activities constituted an agricultural operation, and, therefore, the Sales Tax exemption for materials used in producing agricultural products for sale should apply.

RCW 82.04.050 provides an exemption for certain articles used to produce any agricultural product. However, RCW 82.04.100 classifies those who fell, cut, or take timber as "extractors." The timber business is not to be classed as agriculture as the Legislative intent is to class it as extracting. Similarly, the wholesale sale of timber is not exempted from tax as is the wholesaling of farm products. Therefore, no Sales Tax exemption was allowed for spray materials used to control weeds and pests in timber areas.

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***ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.***

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